



Trustees' Financial Summary

FY2015-16

Submit ID: 0473-65356680

23 Judith Basin County

0473 Geyser H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Sandy Watkins

Phone #: (406) 735-4368

(Signature)

(Date)

Chair, Board of Trustees: Bret Vaskey

(Signature)

(Date)

County Superintendant Julie Anderson Peevey

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A141206	84.358A
002	CoCA COLA SCHOLARSHIP	LOCAL	SCHOLARSHIP	N/A
003	3 RIVERS SCHOLARSHIP	LOCAL	BANNER	N/A
007	Aggregate Reim/Indirects	LOCAL	LOCAL	Local
009	Title III Part A English Language Acquisition	FEDERAL		84.365A
011	School SAFETY	LOCAL	N/A	N/A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	98,846.24	23,861.02	64,295.55	
02	Taxes Receivable - Real and Personal (120-149)	912.38	109.42	45.06	
03	Taxes Receivable - Protested (150-159)	2,673.89	321.43	130.26	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	102,432.51	24,291.87	64,470.87	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	3,586.27	430.85	175.32	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	773.80	8,365.00		
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	98,072.44	15,496.02	64,295.55	
52	TOTAL FUND BALANCE/EQUITY	98,846.24	23,861.02	64,295.55	
53	TOTAL LIABILITIES AND FUND BALANCE	102,432.51	24,291.87	64,470.87	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		19,728.51	95,673.19	1,105.97
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		19,728.51	95,673.19	1,105.97
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)			128.43	
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			128.43	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		19,728.51	95,544.76	1,105.97
52	TOTAL FUND BALANCE/EQUITY		19,728.51	95,544.76	1,105.97
53	TOTAL LIABILITIES AND FUND BALANCE		19,728.51	95,673.19	1,105.97

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,750.86		550.57	5,278.90
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,750.86		550.57	5,278.90
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,750.86		550.57	5,278.90
52	TOTAL FUND BALANCE/EQUITY	1,750.86		550.57	5,278.90
53	TOTAL LIABILITIES AND FUND BALANCE	1,750.86		550.57	5,278.90

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,438.88	35,394.36		19,349.12
02	Taxes Receivable - Real and Personal (120-149)				116.96
03	Taxes Receivable - Protested (150-159)				342.17
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,438.88	35,394.36		19,808.25
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				459.13
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,438.88	35,394.36		19,349.12
52	TOTAL FUND BALANCE/EQUITY	2,438.88	35,394.36		19,349.12
53	TOTAL LIABILITIES AND FUND BALANCE	2,438.88	35,394.36		19,808.25

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		126.60		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		126.60		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		126.60		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		126.60		
53	TOTAL LIABILITIES AND FUND BALANCE		126.60		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,468.29	21,075.15	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		1,468.29	21,075.15	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		1,468.29	21,075.15	
52	TOTAL FUND BALANCE/EQUITY		1,468.29	21,075.15	
53	TOTAL LIABILITIES AND FUND BALANCE		1,468.29	21,075.15	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	50,058.83	36,758.57
1112	District Levy - Personal Property	178,518.21	178,847.66
1114	District Levy - Pers Prop/Mobile Homes	129.77	1,192.31
1190	Penalties and Interest on Taxes	217.60	149.40
1510	Interest Earnings	512.03	625.68
1900	Other Revenue from Local Sources	95.00	0.00
3110	Direct State Aid	201,349.36	207,492.93
3111	Quality Educator	11,361.87	12,050.42
3112	At Risk Student	1,410.16	1,339.20
3113	Indian Education For All	489.60	501.12
3114	American Indian Achievement Gap	0.00	205.00
3115	State Spec Ed Allowable Cost Pymt to Districts	8,818.29	10,486.89
3116	Data For Achievement	360.00	480.00
3118	Natural Resource Development	1,434.85	2,329.44
3120	State Guaranteed Tax Base Aid	36,194.14	36,471.39
3444	State School Block Grant	23,408.45	23,408.45
3445	State Combined Fund School Block Grant	1,400.47	1,400.47
3446	SB96 Block Grant Reimbursement	2,763.35	0.00
3447	SB96 Combined Block Grant Reimbursement	539.07	0.00
6100	Material Prior Period Revenue Adjustments	-1,234.36	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		517,826.69	513,738.93

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	129,519.46	143,496.75	
			2XX Personal Services - Employee Benefits	22,159.30	57,141.94	
			3XX Purchased Professional and Technical Services	1,022.00	1,264.00	
			4XX Purchased Property Services	1,826.06	33.95	
			5XX Other Purchased Services	1,229.77	3,302.18	
			6XX Supplies and Materials	6,012.67	10,658.79	
			810 Dues and Fees	2,965.85	2,091.50	
			8XX Other Expenditures	300.00	100.00	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	10,392.00	11,507.00	
			2XX Personal Services - Employee Benefits	5,242.66	5,983.51	
			5XX Other Purchased Services	104.16	0.00	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	309.19	396.41
			810 Dues and Fees	485.00	270.00
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	0.00	128.50
		222X Educational Media Services			
			1XX Personal Services - Salaries	9,989.70	10,407.33
			2XX Personal Services - Employee Benefits	1,570.86	1,932.96
			6XX Supplies and Materials	2,693.17	2,259.47
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	50,781.70	47,250.70
			2XX Personal Services - Employee Benefits	11,987.07	13,155.73
			3XX Purchased Professional and Technical Services	1,312.25	1,365.45
			4XX Purchased Property Services	2,956.94	4,888.38
			5XX Other Purchased Services	14,002.36	8,770.66
			6XX Supplies and Materials	2,792.64	2,073.42
			7XX Property and Equipment Acquisition	9,900.00	0.00
			810 Dues and Fees	2,581.18	3,026.68
		25XX Support Services - Business			
			1XX Personal Services - Salaries	14,070.77	14,975.08
			2XX Personal Services - Employee Benefits	5,763.20	5,406.83
			3XX Purchased Professional and Technical Services	1,960.00	2,950.00
			5XX Other Purchased Services	213.00	388.31
			6XX Supplies and Materials	281.35	0.00
			810 Dues and Fees	2,262.50	1,637.50
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	23,665.69	23,540.60
			2XX Personal Services - Employee Benefits	4,495.23	5,288.26
			3XX Purchased Professional and Technical Services	2,571.16	1,392.63
			4XX Purchased Property Services	55,252.98	23,262.83
			5XX Other Purchased Services	3,901.59	5,746.40
			6XX Supplies and Materials	3,655.90	5,106.84
			810 Dues and Fees	297.50	62.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	18,060.00	0.00
280	Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	24,790.01	27,399.54
			2XX Personal Services - Employee Benefits	3,149.60	3,568.17
			5XX Other Purchased Services	0.00	60.55
			6XX Supplies and Materials	47.99	839.52
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	0.00	67.50

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	737.94	735.17
	365		Indian Education for All - OTO & Ongoing		
		1XXX	Instruction		
			5XX Other Purchased Services	0.00	253.89
			6XX Supplies and Materials	172.00	0.00
	390		State Career & Technical Ed Entitlement - Undistributed		
		1XXX	Instruction		
			6XX Supplies and Materials	3,254.44	2,748.23
	710		School Sponsored Extracurricular Activities		
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	6,764.88	9,619.83
			2XX Personal Services - Employee Benefits	90.68	97.95
			5XX Other Purchased Services	771.45	994.56
			6XX Supplies and Materials	5.64	291.34
			810 Dues and Fees	0.00	100.00
	720		School Sponsored Athletics		
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	25,779.48	21,959.00
			2XX Personal Services - Employee Benefits	400.21	493.75
			3XX Purchased Professional and Technical Services	200.00	0.00
			4XX Purchased Property Services	296.80	0.00
			5XX Other Purchased Services	1,148.98	245.63
			6XX Supplies and Materials	103.80	327.26
			810 Dues and Fees	400.00	150.00
	910		Food Services		
		31XX	Food Services		
			1XX Personal Services - Salaries	0.00	355.00
			2XX Personal Services - Employee Benefits	0.00	2.16
			3XX Purchased Professional and Technical Services	0.00	650.00
			6XX Supplies and Materials	20,623.27	20,703.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>517,324.03</u>	<u>512,924.67</u>



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					97,258.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					513,738.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					512,924.67	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	773.80	Less Last Year	0.00	(4b)	773.80	
					773.80	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					98,846.24	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	7,055.24	4,396.41
	1112 District Levy - Personal Property	14,841.51	21,498.61
	1114 District Levy - Pers Prop/Mobile Homes	10.66	127.11
	1190 Penalties and Interest on Taxes	29.83	17.03
	1510 Interest Earnings	3.02	0.00
	1900 Other Revenue from Local Sources	3.46	20.00
	2220 County On-Schedule Trans Reimb	11,724.90	12,072.68
	3210 State On-Schedule Trans Reimb	11,724.90	12,072.68
	3444 State School Block Grant	1,451.03	1,451.03
	3446 SB96 Block Grant Reimbursement	407.46	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		47,252.01	51,655.55

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	4,562.38	4,522.97
			2XX	Personal Services - Employee Benefits	1,091.61	1,316.29
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	1,140.63	1,221.21
			2XX	Personal Services - Employee Benefits	368.80	466.17
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	17,547.51	19,004.39
			2XX	Personal Services - Employee Benefits	870.57	1,189.99
			3XX	Purchased Professional and Technical Services	270.00	235.00
			4XX	Purchased Property Services	9,779.55	6,538.69
			5XX	Other Purchased Services	4,134.59	2,637.40
			6XX	Supplies and Materials	7,929.72	7,899.05
			810	Dues and Fees	1,150.00	0.00
		4XXX	Facilities Acquisition and Construction Services			
			7XX	Property and Equipment Acquisition	0.00	8,365.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				48,845.36	53,396.16	



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					17,236.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					51,655.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					53,396.16	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	8,365.00	Less Last Year	0.00	(4b)	8,365.00	
					8,365.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					23,861.02	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	5,301.10	1,843.55
	1112 District Levy - Personal Property	19,065.13	8,730.84
	1114 District Levy - Pers Prop/Mobile Homes	8.79	98.68
	1190 Penalties and Interest on Taxes	20.23	9.77
	1510 Interest Earnings	43.92	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>24,439.17</u>	<u>10,682.84</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			6XX Supplies and Materials	163.87	250.00
			7XX Property and Equipment Acquisition	29,750.00	0.00
010					
	998 School Safety Transfers to Building Reserve Fund				
		61XX Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	<u>5,000.00</u>	<u>0.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>34,913.87</u>	<u>250.00</u>

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance	53,862.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,682.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	250.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	64,295.55	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.11	0.00
	2240 County Retirement Distribution	51,069.31	57,035.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		51,071.42	57,035.17

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	21,183.58	25,608.57
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	1,594.68	1,761.31
		222X	Educational Media Services		
			2XX Personal Services - Employee Benefits	1,785.63	1,764.97
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits	8,515.91	7,854.17
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits	2,329.40	2,343.63
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	3,643.08	3,375.38
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	2,679.83	2,923.12
	280	Special Education - Local and State			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	4,271.34	4,223.58
	610	Adult Continuing Education Programs			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	19.55	67.32
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			2XX Personal Services - Employee Benefits	934.98	1,328.81
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	2,879.30	2,193.47
	910	Food Services			
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	0.00	27.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				49,837.28	53,471.49



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					16,164.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					57,035.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					53,471.49	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					19,728.51	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
001	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	15,473.00
007	Aggregate Reim/Indirects	
	1900 Other Revenue from Local Sources	3,205.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		18,678.90

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
001	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		4,605.00
			6XX Supplies and Materials		4,959.10
			810 Dues and Fees		1,991.65
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services		2,060.00
			6XX Supplies and Materials		1,882.29
			810 Dues and Fees		9.53
			001 Subtotal		15,507.57
002	CoCA COLA SCHOLARSHIP				
	8XX Community Services Programs				
		33XX Community Services			
			8XX Other Expenditures		300.00
			002 Subtotal		300.00
003	3 RIVERS SCHOLARSHIP				
	8XX Community Services Programs				
		33XX Community Services			
			8XX Other Expenditures		500.00
			003 Subtotal		500.00
007	Aggregate Reim/Indirects				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		249.45
			007 Subtotal		249.45
009	Title III Part A English Language Acquisition				
	432 Title III, Part A, English Language Acquisition & Language Enhancement				
		1XXX Instruction			
			6XX Supplies and Materials		8.00
			009 Subtotal		8.00



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: 16,565.02

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					93,430.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					18,678.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					16,565.02	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					95,544.76	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	15,473.00	15,507.57	-34.57
002 CoCA COLA SCHOLARSHIP	0.00	300.00	-300.00
003 3 RIVERS SCHOLARSHIP	0.00	500.00	-500.00
007 Aggregate Reim/Indirects	3,205.90	249.45	2,956.45
009 Title III Part A English Language Acquisition	0.00	8.00	-8.00
Total	18,678.90	16,565.02	2,113.88



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1340 Fees for Adult Education	145.00	235.00
	1510 Interest Earnings	0.96	0.00
	1900 Other Revenue from Local Sources	0.00	75.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		145.96	310.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	583.00	677.50
			2XX	Personal Services - Employee Benefits	1.40	3.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				584.40	680.78	

Schedule Of Changes Worksheet						Fund Code 17
Beginning Fund Balance						1,476.75 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						310.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						680.78 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,105.97 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 28
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	1.21	0.00	
	3281 State Technology Aid	450.08	451.27	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		451.29	451.27	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		4XX Purchased Property Services		249.00	0.00
		6XX Supplies and Materials		236.28	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				485.28	0.00

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						1,987.61 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						451.27 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,438.88 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 50
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	7,266.02	4,701.30
	1112 District Levy - Personal Property	26,101.71	22,890.69
	1114 District Levy - Pers Prop/Mobile Homes	16.52	165.11
	1190 Penalties and Interest on Taxes	29.96	19.91
	5120 Proceeds from Refunding Bonds	0.00	98,084.92
	6100 Material Prior Period Revenue Adjustments	1,234.36	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		34,648.57	125,861.93

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 50	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		51XX	General Obligation Bonds, Special Assessments and Interest			
			840	Principal On Debt	25,000.00	7,502.00
			850	Interest on Debt	6,905.00	2,796.25
			860	Agent Fees/Issuance Costs	350.00	2,850.00
		63XX	Refunding Bonds Used to Retire Old Issues			
			840	Principal On Debt	0.00	98,084.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					32,255.00	111,233.17

Schedule Of Changes Worksheet						Fund Code 50
Beginning Fund Balance						4,720.36 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						125,861.93 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						111,233.17 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						19,349.12 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
010			
	5301 School Safety and Security Transfer	5,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,000.00	0.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
010					
	190 School Safety Projects				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	4,784.70	0.00
011	School SAFETY				
	190 School Safety Projects				
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	0.00	88.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,784.70	88.70

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance	215.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	88.70	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	126.60	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	5,136.31	2,351.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5,136.31</u>	<u>2,351.51</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	1,365.00	2,150.00
			2XX Personal Services - Employee Benefits	168.29	184.43
			3XX Purchased Professional and Technical Services	0.00	2,197.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,533.29</u>	<u>4,532.18</u>

Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance	3,648.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,351.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,532.18	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,468.29	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	0.00	33,869.85
	1XXX Revenues from Student Activities	36,637.63	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>36,637.63</u>	<u>33,869.85</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	32,730.61	28,429.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>32,730.61</u>	<u>28,429.08</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	15,634.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	33,869.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	28,429.08	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	21,075.15	(5)

Trustees' Financial Summary

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	15,360.00	15,480.00
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	135,620.25	131,970.81
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	3,767.85	2,543.59
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	30,064.55	23,262.83
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	18,060.00	8,365.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	3,628.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	3,628.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,209.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	5,225.47
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	32,670.45
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	27,399.54	0.00	0.00	0.00	0.00
280	1XXX	2XX	3,568.17	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	60.55	0.00	0.00	0.00	0.00
280	1XXX	6XX	839.52	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	67.50	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	735.17	0.00	0.00	0.00	0.00
Totals			32,670.45	0.00	0.00	0.00	0.00

32,670.45

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Buildings	564,623.00	0.00	32,485.00	0.00	597,108.00
Machinery and Equipment	341,253.00	0.00	0.00	0.00	341,253.00
Totals at Historical Cost	905,876.00	0.00	32,485.00	0.00	938,361.00
Depreciation					
Building Accum	234,700.00	-8,651.00	12,798.50	0.00	238,847.50
Machinery and Equipment Accum	160,399.00	-8,377.00	19,562.00	0.00	171,584.00
Total Accumulated Depreciation	395,099.00	-17,028.00	32,360.50	0.00	410,431.50
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	510,777.00	17,028.00	124.50	0.00	527,929.50

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	13,504.00	0.00	0.00
General Administration (23XX)	1,619.00	0.00	0.00
Operations and Maintenance (26XX)	1,485.00	0.00	0.00
Transportation (27XX)	13,578.00	0.00	0.00
Food Service (31XX)	1,027.00	0.00	0.00
Enterprise Operations (32XX)	1,147.00	0.00	0.00
Total Depreciation for FY2016	32,360.00	0.00	0.00

*** Has comment.

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	26,788.30	3,565.23	0.00	0.00	30,353.53	0.00	30,353.53
Total Governmental Activity							
Non-bond Long-Term Liabilities	26,788.30	3,565.23	0.00	0.00	30,353.53	0.00	30,353.53
Bond(s)							
10/15/1999	105,000.00	0.00	25,000.00	80,000.00	0.00	0.00	0.00
01/08/2016	0.00	105,000.00	0.00	0.00	98,134.92	27,732.19	70,402.73
Total Governmental Activity							
Bond Long-Term Liabilities	105,000.00	105,000.00	25,000.00	80,000.00	98,134.92	27,732.19	70,402.73

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	65,094.97	0.00	1,377.84	63,717.13
Net Pension - TRS	308,026.00	39,215.00	0.00	347,241.00